



## 1995 SENATE BILL 480

January 11, 1996 - Introduced by Senators MOEN, RUDE, BURKE, BRESKE and DRZEWIECKI, cosponsored by Representatives MUSSER, HARSDF, DOBYNS, L. YOUNG and HASENOHRL. Referred to Committee on State Government Operations and Corrections.

1     **AN ACT to amend** 79.10 (7r) (a), 79.10 (9) (bm), 79.10 (9) (c), 79.10 (10) (a) and  
2             79.10 (10) (d); and **to create** 79.10 (10) (b) of the statutes; **relating to:** claiming  
3             the lottery tax credit.

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### *Analysis by the Legislative Reference Bureau*

Under current law, an owner of property may receive the lottery property tax credit only if the property is used as a principal residence on January 1, the certification date for the lottery credit.

Under this bill, if property is not eligible for the lottery credit on January 1, a new owner of the property may still receive a lottery credit if, at the time the owner applies for the lottery credit, the property is used by the owner as his or her principal dwelling. In this situation, the lottery credit is prorated to reflect that portion of the year for which the property is eligible for the credit.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

4             **SECTION 1.** 79.10 (7r) (a) of the statutes is amended to read:  
5             79.10 (**7r**) (a) A county or city that performs the precertification procedure un-  
6             der sub. (10) (a) or (b) shall receive, from the appropriation under s. 20.835 (3) (r), 50  
7             cents for each lottery credit precertified for a principal dwelling located in that  
8             county or city.

1           **SECTION 2.** 79.10 (9) (bm) of the statutes is amended to read:

2           79.10 **(9)** (bm) *Lottery credit.* 1. Except as provided in ss. 79.175 and 79.18,  
3 every owner of a principal dwelling on a parcel of taxable property is entitled to re-  
4 ceive a lottery credit in an amount determined by multiplying the estimated fair mar-  
5 ket value of the parcel of property, not exceeding the value determined under sub.  
6 (11), by the school tax rate. The owner shall receive the credit if he or she claims the  
7 credit in the manner provided under sub. (10) (a). If an owner is entitled to receive  
8 the credit under a claim made under sub. (10) (b), the credit shall be prorated to re-  
9 flect the portion of the year for which the property is eligible for the credit.

10           **SECTION 3.** 79.10 (9) (c) of the statutes is amended to read:

11           79.10 **(9)** (c) *Credits shown on tax bill.* The amount of the state property tax  
12 credits of particular property taxpayers, as determined under pars. (b) and (bm),  
13 shall be separately set forth on tax bills in the manner provided in s. 74.09. The lot-  
14 tery credit under par. (bm) shall reduce the property taxes otherwise payable for  
15 those taxpayers who are eligible to receive that credit and who furnish the informa-  
16 tion required under sub. (10) (a) or (b), and the credit under par. (b) shall reduce the  
17 property taxes otherwise payable.

18           **SECTION 4.** 79.10 (10) (a) of the statutes is amended to read:

19           79.10 **(10)** (a) Beginning with property taxes levied in 1992, the owner of a prin-  
20 cipal dwelling who is entitled to receive a lottery credit under sub. (9) (bm) may claim  
21 the credit by making an application on a form prescribed by the department of reve-  
22 nue. A claimant whose principal dwelling is on a parcel of taxable property shall at-  
23 test that, as of the certification date, the claimant is the owner of the property and  
24 that the claimant uses the property as his or her principal dwelling. The Except as  
25 provided in par. (b), the certification date is January 1 of the year in which the prop-

1 erty taxes are levied. The claimant shall file the application with the treasurer of the  
2 county in which the property is located or, if the property is located in a city that col-  
3 lects taxes under s. 74.87 or in a city that receives the approval of the department  
4 of revenue to accept applications, with the city treasurer of the city in which the prop-  
5 erty is located. Subject to review by the department of revenue, a treasurer who re-  
6 ceives a completed application shall direct that the property described in the applica-  
7 tion be identified on the next tax roll as property for which the owner is entitled to  
8 receive a lottery credit.

9 **SECTION 5.** 79.10 (10) (b) of the statutes is created to read:

10 79.10 (10) (b) If a parcel of taxable property that is not eligible for the lottery  
11 credit on the certification date is purchased, the new owner of the property may claim  
12 the lottery credit under sub. (9) (bm) by making an application on a form prescribed  
13 by the department of revenue. The claimant shall attest that as of the date of filing  
14 the claim, the claimant is the owner of the property and the claimant uses the prop-  
15 erty as his or her principal dwelling. The claimant shall file the application with the  
16 treasurer of the county in which the property is located or, if the property is located  
17 in a city that collects taxes under s. 74.87 or in a city that receives the approval of  
18 the department of revenue to accept applications, with the city treasurer of the city  
19 in which the property is located. Subject to review by the department of revenue, a  
20 treasurer who receives a completed application shall direct that the property de-  
21 scribed in the application be identified on the next tax roll as property for which the  
22 owner is entitled to receive a lottery credit.

23 **SECTION 6.** 79.10 (10) (d) of the statutes is amended to read:

24 79.10 (10) (d) If the department of revenue determines that a credit was  
25 claimed by a taxpayer who was not entitled to the credit for reasons other than that

1 the taxpayer failed to furnish the information required under par. (a or (b), the de-  
2 partment of revenue shall collect the credit as a special charge against the county  
3 where the property for which the credit was claimed is located. The county shall  
4 instruct the appropriate taxation district to collect the credit as a special charge on  
5 the next property tax bill issued for the property.

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**(END)**